

TOWNSHIP BULLETIN

AND UNIFORM COMPLIANCE GUIDELINES ISSUED BY STATE BOARD OF ACCOUNTS

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November 2007

ITEMS TO REMEMBER

DECEMBER

- December 1: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. [IC 6-1.1-22-14]
- December 25: Legal Holiday - Christmas Day. [IC 1-1-9-1]
- December 31: All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)]

JANUARY

- January 1: Legal Holiday - New Year's Day. [IC 1-1-9-1]
- January 1: Set up the Financial and Appropriation Record for the year 2008, by bringing forward the fund (cash) balances at the close of the year 2007 and entering appropriations as finally adopted and approved.
- January 8: Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) [IC 36-6-6-7]
- January 8-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:
- (1) Review the report.
- (2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January.) [IC 5-13-7-6, IC 5-13-7-7]
- January 15: Assessment date for mobile homes defined in IC 6-1.1-7-1. [IC 6-1.1-1-2]
- January 15: Last day to make pension report and payment for fourth calendar quarter by townships participating in PERF.

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| January | 21: | Legal Holiday - Martin Luther King, Jr.'s Birthday. [IC 1-1-9-2] |
| January | 22: | Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the Annual Report, Township Form 15 for 2007 (On or before the third Tuesday after the first Monday in January.) [IC 36-6-6-9] |
| January | 30: | Last day to file 2007 Annual Report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 14, 2007. |
| January | 31: | All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)] |
| January | 31: | Last day to provide each employee with a W-2. |
| January | 31: | Last day to file quarterly 941 report for last quarter of 2007 with Internal Revenue Service. |
| January | 31: | Last day to file Form 100R, Certified Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name and business address of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form should be mailed to the State Board of Accounts, 302 West Washington Street, Room E418, Indianapolis, IN 46204. [IC 5-11-13-1] |
| January | 31: | Last day to make report for last quarter of 2007 to the Department of Workforce Development. |
| January | 31: | Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 2007 vouchers, in the office of the county auditor (within ten (10) days after the meeting of the township board on January 22). [IC 36-6-4-12] |

FEBRUARY

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| February | 12: | Legal Holiday – Lincoln's Birthday. [IC 1-1-9-1] |
| February | 18: | Last day for publication of Annual Report, Township Form 15, for 2007 in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) [IC 36-6-4-13] |
| February | 18: | Legal Holiday – Washington's Birthday. [IC 1-1-9-1] |

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| February | 28: | All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories. [IC 5-13-6-1(e)] |
| February | 28: | Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively. |

PROPERTY TAX ADVANCES

Please be advised of the availability of a property tax distribution advance to help avoid overdrawn funds and cash flow problems.

IC 5-13-6-3 States in part (b) "Every county treasurer who, by virtue of the treasurer's office, is the collector of any taxes for any political subdivision wholly or partly within the county shall, not later than thirty (30) days after receipt of a written request for funds filed with the treasurer by a proper officer of any political subdivision within the county, advance to that political subdivision a portion of the taxes collected before the semiannual distribution. The amount advanced may not exceed the lesser of: (1) ninety-five percent (95%) of the total amount collected at the time of the advance; or (2) ninety-five percent (95%) of the amount to be distributed at the semiannual distribution. (c) Every county treasurer shall, not later than thirty (30) days after receipt of a written request for funds filed with the treasurer by a proper officer of any political subdivision within the county, advance to that political subdivision a part of the distributions received under IC 6-1.1-21-10 from the property tax replacement fund for the political subdivision. The amount advanced may not exceed the lesser of: (1) ninety-five percent (95%) of the amount distributed from the fund to the county treasurer for the political subdivision at the time of the advance; or (2) ninety-five percent (95%) of the total amount to be distributed by the county treasurer to the political subdivision on the next scheduled distribution date. (d) Upon notice from the county treasurer of the amount to be advanced, the county auditor shall draw a warrant upon the county treasurer for the amount. The amount of the advance must be available immediately for the use of the political subdivision. (e) At the semiannual distribution all the advances made to any political subdivision under subsection (b) or (c) shall be deducted from the total amount due any political subdivision as shown by the distribution."

THE INDIANA OPEN DOOR LAW

Townships should be aware a township is included in the definition of "public agency" in IC 5-14-1.5-2.

Except as provided for executive sessions, all meetings of the governing body must be open at all times for the purpose of permitting members of the public to observe and record them. A secret ballot vote may not be taken. A meeting conducted in compliance with IC 5-1.5-2-2.5 does not violate this section. IC 5-14-1.5-3

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THE INDIANA OPEN DOOR LAW
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IC 5-14-1.5-4 states "(a) A governing body of a public agency utilizing an agenda shall post a copy of the agenda at the entrance to the location of the meeting prior to the meeting. A rule, regulation, ordinance, or other final action adopted by reference to agenda number or item alone is void. (b) As the meeting progresses, the following memoranda shall be kept: (1) The date, time, and place of the meeting. (2) The members of the governing body recorded as either present or absent. (3) The general substance of all matters proposed, discussed, or decided. (4) A record of all votes taken, by individual members if there is a roll call. (5) Any additional information required under IC 5-1.5-2-2.5. (c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

IC 5-14-1.5-5 states in part concerning public notice of meetings "(a) Public notice of the date, time, and place of any meetings, executive sessions, or of any rescheduled or reconvened meeting, shall be given at least forty-eight (48) hours (excluding Saturdays, Sundays, and legal holidays) before the meeting. This requirement does not apply to reconvened meetings (not including executive sessions) where announcement of the date, time, and place of the reconvened meeting is made at the original meeting and recorded in the memoranda and minutes thereof, and there is no change in the agenda. (b) Public notice shall be given by the governing body of a public agency by: (1) posting a copy of the notice at the principal office of the public agency holding the meeting or, if no such office exists, at the building where the meeting is to be held; and (2) delivering notice to all news media which deliver by January 1 an annual written request for such notices for the next succeeding calendar year to the governing body of the public agency. The governing body shall give notice by one (1) of the following methods: (A) Depositing the notice in the United States mail with postage prepaid. (B) Transmitting the notice by electronic mail. (C) Transmitting the notice by facsimile (fax). If a governing body comes into existence after January 1, it shall comply with this subdivision upon receipt of a written request for notice. In addition, a state agency (as defined in IC 4-13-1-1) shall provide electronic access to the notice through the computer gateway administered by the office of technology established by IC 4-13.1-2-1. (c) Notice of regular meetings need be given only once each year, except that an additional notice shall be given where the date, time, or place of a regular meeting or meetings is changed. This subsection does not apply to executive sessions. (d) If a meeting is called to deal with an emergency involving actual or threatened injury to person or property, or actual or threatened disruption of the governmental activity under the jurisdiction of the public agency by any event, then the time requirements of notice under this section shall not apply, but: (1) news media which have requested notice of meetings must be given the same notice as is given to the members of the governing body; and (2) the public must be notified by posting a copy of the notice according to this section. (e) This section shall not apply where notice by publication is required by statute, ordinance, rule, or regulation. (f) This section shall not apply to: (1) the department of local government finance, the Indiana board of tax review, or any other governing body which meets in continuous session, except that this section applies to meetings of these governing bodies which are required by or held pursuant to statute, ordinance, rule, or regulation; or (2) the executive of a county or the legislative body of a town if the meetings are held solely to receive information or recommendations in order to carry out administrative functions, to carry out administrative functions, or confer with staff members on matters relating to the internal management of the unit. "Administrative functions" do not include the awarding of contracts, the entering into contracts, or any other action creating an obligation or otherwise binding a county or town. . . . (h) Notice has not been given in accordance with this section if a governing body of a public agency convenes a meeting at a time so unreasonably departing from the time stated in its public notice that the public is misled or substantially deprived of the opportunity to attend, observe, and record the meeting."

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THE INDIANA OPEN DOOR LAW
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IC 5-14-1.5-3.1 concerning violations of the open-door law for a series of meetings provides that (1) One (1) of the gatherings is attended by at least three (3) members but less than a quorum of the members of the governing body and the other gatherings include at least two (2) members of the governing body. (2) The sum of the number of different members of the governing body attending any of the gatherings at least equals a quorum of the governing body. (3) All the gatherings concern the same subject matter and are held within a period of not more than seven (7) consecutive days. (4) The gatherings are held to take official action on public business. For purposes of this subsection, a member of a governing body attends a gathering if the member is present at the gathering in person or if the member participates in the gathering by telephone or other electronic means, excluding electronic mail.

Further sections provide authority for court actions to be filed by citizens for violations; define public records and provide penalty clauses for violations, remedies, costs and fees.